



**GOV. MSG. NO. 1118**

**EXECUTIVE CHAMBERS  
HONOLULU**

**DAVID Y. IGE  
GOVERNOR**

**April 23, 2015**

The Honorable Donna Mercado Kim,  
President  
and Members of the Senate  
Twenty-Eighth State Legislature  
State Capitol, Room 409  
Honolulu, Hawaii 96813

The Honorable Joseph M. Souki,  
Speaker and Members of the  
House of Representatives  
Twenty-Eighth State Legislature  
State Capitol, Room 431  
Honolulu, Hawaii 96813

Dear President Kim, Speaker Souki, and Members of the Legislature:

This is to inform you that on April 23, 2015, the following bill was signed into law:

HB966 HD1

**RELATING TO SECTION 237-23, HAWAII  
REVISED STATUTES  
ACT 018 (15)**

Sincerely,

A handwritten signature in black ink, reading "David Y. Ige".

**DAVID Y. IGE**  
Governor, State of Hawaii

RECEIVED  
SENATE  
OFFICE OF THE PRESIDENT

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## A BILL FOR AN ACT

RELATING TO SECTION 237-23, HAWAII REVISED STATUTES.

**BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:**

1       SECTION 1. Section 237-23, Hawaii Revised Statutes, is  
2 amended by amending subsection (b) to read as follows:

3       "(b) The exemptions enumerated in subsection (a)(3) to (7)  
4 shall apply only:

5       (1) To those persons who shall have registered with the  
6 department of taxation by filing a written application  
7 for registration in such form as the department shall  
8 prescribe, shall have paid the registration fee of  
9 \$20, and shall have had the exemption allowed by the  
10 department or by a court or tribunal of competent  
11 jurisdiction upon appeal from any assessment resulting  
12 from disallowance of the exemption by the department;

13       (2) To activities from which no profit inures to the  
14 benefit of any private stockholder or individual,  
15 except for death or other benefits to the members of  
16 fraternal societies; and



1 (3) To the fraternal, religious, charitable, scientific,  
2 educational, communal, or social welfare activities of  
3 such persons, or to the activities of hospitals,  
4 infirmaries, sanitarium, and potable water companies,  
5 as such, and not to any activity the primary purpose  
6 of which is to produce income even though the income  
7 is to be used for or in furtherance of the exempt  
8 activities of such persons."

9 SECTION 2. New statutory material is underscored.

10 SECTION 3. This Act, upon its approval, shall take effect  
11 retroactively to taxable years beginning after December 31,  
12 2011.

APPROVED this 23 day of APR , 2015



GOVERNOR OF THE STATE OF HAWAII

